

# Memorandum



**Date:** July 15, 2014

Agenda Item No. 5(D)

**To:** Honorable Chairwoman Rebeca Sosa  
and Members, Board of County Commissioners

**From:** Carlos A. Gimenez  
Mayor

A handwritten signature in black ink, appearing to be "Carlos A. Gimenez", written over a horizontal line.

**Subject:** Hibiscus Island Overhead Services Relocation Improvement Special Taxing District

## **Recommendation**

On April 8, 2014, the Board of County Commissioners (BCC) approved an assessment roll resolution to reallocate the capital lien special assessments against benefited properties within the subject District. Prior to recordation of the approved Resolution, it was discovered that there were several scrivener's error's pertaining to the election date in the Resolution as approved. The resolution reflected a date of June 3, 2014 for the election, which due to the Elections Department moratorium for redistricting, was moved to May 13, 2014. As such, reference to the election date and the associated assessment roll recordation date, required to be accomplished 30 days after the effective date of the resolution, have been removed in this item. It is recommended that the BCC adopt the attached assessment roll resolution correcting those errors.

## **Scope**

This special taxing district lies within Commissioner Bruno A. Barreiro's District 5, and wholly within the municipal limits of the City of Miami Beach (CITY).

## **Track Record/Monitoring**

Performance, invoicing and payment to the CITY will be monitored by the Public Works and Waste Management Department and the person responsible is Donald L. Tock, Jr., Chief, Special Taxing Districts Division. The Miami-Dade County Tax Collector's Office will accomplish the terms of this resolution.

A handwritten signature in black ink, appearing to be "Alina T. Hudak", written over a horizontal line.

Alina T. Hudak  
Deputy Mayor



# MEMORANDUM

(Revised)

**TO:** Honorable Chairwoman Rebeca Sosa  
and Members, Board of County Commissioners

**DATE:** July 15, 2014

**FROM:**   
R. A. Cuevas, Jr.  
County Attorney

**SUBJECT:** Agenda Item No. 5(D)

Please note any items checked.

- ☐ "3-Day Rule" for committees applicable if raised
- ☐ 6 weeks required between first reading and public hearing
- ☐ 4 weeks notification to municipal officials required prior to public hearing
- ☐ Decreases revenues or increases expenditures without balancing budget
- ☐ Budget required
- ☐ Statement of fiscal impact required
- ☐ Ordinance creating a new board requires detailed County Mayor's report for public hearing
- ☒ No committee review
- ☐ Applicable legislation requires more than a majority vote (i.e., 2/3's \_\_\_\_, 3/5's \_\_\_\_, unanimous \_\_\_\_ ) to approve
- ☐ Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved \_\_\_\_\_ Mayor  
Veto \_\_\_\_\_  
Override \_\_\_\_\_

Agenda Item No. 5(D)  
7-15-14

RESOLUTION NO. \_\_\_\_\_

RESOLUTION ADOPTING A REVISED PRELIMINARY ASSESSMENT ROLL PROVIDING FOR ANNUAL ASSESSMENTS AGAINST REAL PROPERTY LOCATED WITHIN BOUNDARY OF A SPECIAL TAXING DISTRICT IN MIAMI-DADE COUNTY, FLORIDA, KNOWN AND DESCRIBED AS HIBISCUS ISLAND OVERHEAD SERVICES RELOCATION IMPROVEMENT SPECIAL TAXING DISTRICT IN ACCORDANCE WITH PROVISIONS OF CHAPTER 18 OF THE CODE OF MIAMI-DADE COUNTY, FLORIDA AND ORDINANCE NO. 10-51

**WHEREAS**, pursuant to petition, notice and public hearing, the Board of County Commissioners by Ordinance No. 10-51, adopted on September 21, 2010, created and established a special taxing district in Miami-Dade County, Florida, known and designated as the HIBISCUS ISLAND OVERHEAD SERVICES RELOCATION IMPROVEMENT SPECIAL TAXING DISTRICT in accordance with the provisions of Chapter 18 of the Code of Miami-Dade County, Florida, enacted under and pursuant to the provisions of Section 1.01(A)(11) of the Home Rule Charter of Miami-Dade County, Florida; and

**WHEREAS**, upon the district being approved on December 7, 2010, by a majority vote of qualified electors residing within the district; and

**WHEREAS**, pursuant to Ordinance No. 10-51, the Board of County Commissioners determined that special assessments in this special taxing district for the purpose of providing for the underground burial of existing overhead utility services should be levied on a unit basis; and

**WHEREAS**, pursuant to Ordinance No. 10-51, and Section 18-14(4) of the Code of Miami-Dade County, Florida, on September 21, 2010, the Board of County Commissioners

adopted a preliminary assessment roll per Resolution R-933-10 providing for the collection of special assessments against affected property to fund District services; and

**WHEREAS**, each property owner was notified that the special assessments would be placed on the November 2010, and subsequent real property tax bills and that, if these special assessments are not paid when due, the properties on which the special assessments are levied will be respectively subject to the same collection procedures as for ad valorem taxes, including possible loss of title; and

**WHEREAS**, collection of the special assessments as shown on the assessment roll by Resolution No. R-933-10 were abated for the 2011 real property tax roll under Section 18-14(4)(4)(c)(9) of the Code of Miami-Dade County, Florida; and

**WHEREAS**, the Palm/Hibiscus/Star Islands Association, Inc., representing Hibiscus Island homeowners, objected to the assessment method and requested that the Public Works and Waste Management Department forward to the Board of County Commissioners for its consideration a resolution to revise the Adopted Preliminary Assessment roll to assess each buildable lot as one unit,

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA:**

Section 1. That the said revised preliminary assessment roll (a copy of which is made a part hereof by reference) is approved, adopted and confirmed pursuant to Section 18-14(6) of the Code of Miami-Dade County, Florida.

Section 2. Since the revised preliminary assessment roll was approved by an election held pursuant to Resolution No. R-296-14, the Clerk of the Board of County Commissioners is directed to deliver to the Finance Director, within thirty (30) days from the effective date of this

resolution, a copy of the revised assessment roll, and to cause a duly certified copy of this resolution, together with the revised assessment roll, to be filed and recorded in the Office of the Clerk of the Circuit Court of Miami-Dade County, Florida.

Section 3. All assessments made upon said revised assessment roll shall constitute a special assessment lien upon the real property so assessed from the date of the confirmation of such assessments, in accordance with the provisions of Section 18-14(8) of the Code of Miami-Dade County, Florida.

Section 4. Any assessments may be paid within thirty (30) days after the date of recordation and notice of the revised assessment roll, without interest. Thereafter all assessments shall be payable in equal annual installments through the annual combined Real Property tax bill, with interest at one percent (1%) over the county borrowing rate but not less than seven and a half (7-1/2%) from the expiration of said thirty (30) days in each of the succeeding fifteen (15) calendar years in accordance with Section 18-14(7) of the Code of Miami-Dade County, Florida.

Section 5. Implementation of this resolution pertaining to the said revised assessment roll shall be applicable and in full force and take effect for 2014 and subsequent year's real property tax rolls.

Section 6. The Miami-Dade County Tax Collector's office is hereby directed to accomplish the provisions of this resolution.

The foregoing resolution was offered by Commissioner \_\_\_\_\_, who moved its adoption. The motion was seconded by Commissioner \_\_\_\_\_ and upon being put to a vote, the vote was as follows:

Rebeca Sosa, Chairwoman

Lynda Bell, Vice Chair

Bruno A. Barreiro

Jose "Pepe" Diaz

Sally A. Heyman

Jean Monestime

Sen. Javier D. Souto

Juan C. Zapata

Esteban L. Bovo, Jr.

Audrey M. Edmonson

Barbara J. Jordan

Dennis C. Moss

Xavier L. Suarez

The Chairperson thereupon declared the resolution duly passed and adopted this 15<sup>th</sup> day of July, 2014. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA  
BY ITS BOARD OF  
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By: \_\_\_\_\_  
Deputy Clerk

Approved by County Attorney as  
to form and legal sufficiency.

Jorge Martinez-Esteve

